



MARK H. HEDGECOCK  
AUDITOR-CONTROLLER

# COUNTY OF LOS ANGELES

DEPARTMENT OF AUDITOR-CONTROLLER

525 HALL OF ADMINISTRATION  
LOS ANGELES, CALIFORNIA 90012  
(213) 974-8301

October 8, 1980

THOMAS J. KOZLOWSKI  
DANIEL A. KIMOTO  
ASSISTANT AUDITOR-CONTROLLERS

Honorable Board of Supervisors  
County of Los Angeles  
383 Hall of Administration

Gentlemen:

RECOMMENDATION TO AUTHORIZE THE COUNTY  
AUDITOR TO ESTABLISH AND DETERMINE THE  
AMOUNT OF REVOLVING CASH TRUST FUNDS

Section 25252.6 of the Government Code, as amended by Chapter 278 of the Statutes of 1980, permits the Board of Supervisors to authorize the County Auditor to establish and determine the amount of revolving cash trust funds.

The County Auditor, as a result of post audits, frequently recommends to County departments and municipal courts that they establish revolving cash trust funds for the purpose of eliminating delays which adversely affect their official operations. Currently, a County department or municipal court is required to draft a Board resolution, which form must have prior approval by County Counsel and then be placed on the Board agenda for deliberation and approval.

To reduce the processing time and cost of establishing revolving cash trust funds, we recommend your Board delegate this authority to the County Auditor. At the end of each fiscal year, we will render a written report to the Board identifying the revolving cash trust funds in existence during the fiscal year, the amount of such fund and the officer using the fund.

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Therefore I recommend with the concurrence of the Chief Administrative Officer and County Counsel:

THAT THE BOARD:

Approve the attached resolution authorizing the County Auditor to establish and determine the amount of revolving cash trust funds.

Respectfully submitted,

  
MARK H. BLOODGOOD  
AUDITOR-CONTROLLER

MHB:DOI-pm  
Attachment  
cc: Clerk of the Board (30)  
CAO  
County Counsel

RESOLUTION IMPLEMENTING SECTION 25252.6  
OF THE GOVERNMENT CODE AUTHORIZING THE  
AUDITOR TO ESTABLISH AND DETERMINE THE  
AMOUNT OF REVOLVING CASH TRUST FUNDS  
ESTABLISHED PURSUANT TO CHAPTER 3, PART 2  
DIVISION 2, TITLE 3 OF THE GOVERNMENT CODE

WHEREAS, Section 25252.6, which is contained in Chapter 3, Part 2, Division 2, Title 3 of the Government Code, makes available a procedure by which the Board of Supervisors, by resolution, may authorize and delegate to the Auditor the authority to establish and determine the amount of revolving cash trust funds established pursuant to Chapter 3, Part 2, Division 2, Title 3 of the Government Code; and

WHEREAS, it is the intention of the Board of Supervisors to fully implement Section 25252.6 of the Government Code;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that the Auditor is authorized to establish and determine the amount of revolving cash trust funds in accordance with Government Code Section 25252.6.

I HEREBY CERTIFY that the foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, State of California, on the 21st day of October, 1980.



*James S. Mize*

JAMES S. MIZE, Executive Officer-  
Clerk of the Board of Supervisors  
of the County of Los Angeles

APPROVED AS TO FORM

JOHN H. LARSON  
County Counsel

By *John H. Larson*